

Office of Chief Counsel
Internal Revenue Service

memorandum

CC:MSR:KSM:KCY:TL-N-3157-99
MLBoman

date: JUL 14 1999

to: Chief, Examination Division, Kansas-Missouri District
Attention: David Moser, District Technical Coordinator
Attention: Vicki Pein, Large Case Manager, E:1335

from: Associate District Counsel, Kansas-Missouri District, Kansas City

subject: Consent to Extend Statute of Limitations - TEFRA Partnership
[REDACTED]
CEP Taxpayer

This is in response to a memorandum dated May 6, 1999, requesting advice with respect to the above captioned taxpayer.

1. Does the modification of the Form 872-P, adding additional space for identification of the tiers of partnerships, then using a photocopy of the modified form create any problem in the validity of the consent.

As long as the consent contains the appropriate language and the appropriate signatures, it will be a valid consent. There is no legal requirement the consent be on the preprinted green form. See Aronson v. Commissioner, T.C. Memo. 1991-539. As a practical matter, you might want to have the taxpayers sign the original in blue ink rather than black ink, so that the original documents are readily distinguishable from any copies.

2. If the address for a taxpayer, on the return as filed, includes a "Mailstop" is it necessary to include the Mailstop in the address entered on the consent? Many of the addresses and Mailstops have changed since the returns were filed.

We do not believe that omission of a mail stop number would affect the validity of the consent.

3. Should each consent be executed by both an officer of [REDACTED] and by an officer of [REDACTED] as consolidated parent?

Yes. Our recommendation on this issue continues to be that the consent should be signed by both the corporation that is the TMP and by the parent of the consolidated group.

4. Is the format used on the Forms 872-P (Attachment B) identifying the tiers of partnerships proper?

It is our opinion that your proposed format would be acceptable. We however recommend the following language instead:

[REDACTED], by [name and title of signing official] on behalf of [REDACTED], Tax Matters Partner of [REDACTED], Tax Matters Partner of [REDACTED], Tax Matters Partner of [REDACTED], Tax Matters Partner of [REDACTED].

[REDACTED], by [name and title of signing official], Tax Matters Partner of [REDACTED], Tax Matters Partner of [REDACTED], Tax Matters Partner of [REDACTED], Tax Matters Partner of [REDACTED].

Similar language should be used for the other subsidiaries to the extent necessary. Statute extensions need not be obtained at each tier unless there are additional adjustments at that level. IRM 4226.31(13)(16). You have advised us telephonically that there are additional adjustments at each level, and thus the additional consents should be taken.

If we may be of further assistance, please contact Michael L. Boman at (816) 283-3046, extension 107. Since no further action is currently required, we are closing our file.

(signed) Michael L. Boman

MICHAEL L. BOMAN
Senior Attorney